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ANNUAL REPORTS
OF THE
TOWN OFFICERS
OF
NELSON, N. H.

FOR THE YEAR ENDING

JANUARY 31, 1921

KEENE, N. H.
SENTINEL PRINTING COMPANY, PRINTERS
1921

ANNUAL REPORTS
OF THE
TOWN OFFICERS

OF
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FOR THE YEAR ENDING

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KEENE, N. H.
SENTINEL PRINTING COMPANY, PRINTERS
1921

REPORT OF SELECTMEN

For the Year Ending Jan. 31, 1921

VALUATION OF THE TOWN OF NELSON, APRIL 1, 1920

Land and buildings,	\$288,195 00
Horses, 57,	5,795 00
Mules, 1,	50 00
Oxen, 4,	665 00
Cows, 68,	5,125 00
Neat stock, 14,	800 00
Sheep, 60,	616 00
Fowls, 206,	230 00
Portable mills, 2,	300 00
Boats and launches, 7,	400 00
Money at interest,	1,510 00
Stock in trade,	14,150 00
Mills and machinery,	3,500 00
Wood and lumber,	120 00
	<hr/>
	\$321,456 00

Polls, number, 51 at \$5.00.

Polls, number, 9 at \$3.00.

Total poll taxes, \$282.00.

Amount of taxes committed to collector including

Poll taxes, \$7,675 58

Average rate per cent. of taxation, \$2.30.

Amount exempted to soldiers, \$5,000 00

AMOUNT REQUIRED TO BE RAISED BY TAXATION

APRIL 1, 1920

State tax,	\$915 00
Special state tax,	122 00
County tax,	753 93
Town charges,	400 00
Highways and bridges,	1,500 00
Breaking roads,	500 00
State aid construction,	489 00
State aid maintenance,	300 00
Support of library,	25 00
Memorial day,	25 00
Care of cemetery,	15 00
Schools,	2,250 00
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	\$7,294 93

FINANCIAL REPORT

OF THE TOWN OF NELSON

For the Fiscal Year Ending January 31, 1921

Certificate

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of our knowledge and belief.

Date February 12, 1921.

EVERETT E. SCOTT,
WILMER C. TOLMAN,
FRED M. MURDOUGH,
Selectmen of Nelson.

MILLARD F. HARDY,
Treasurer.

ASSETS

Cash:	
In hands of treasurer,	\$2,361 79
Accounts due the town:	
Due from state:	
(a) Joint highway accounts, unexpended balances in state treasury,	102 58
Taxes not collected, levy of 1920,	513 32
	<hr style="width: 20%; margin: 0 auto;"/>
Total assets,	\$2,977 69

LIABILITIES

Accounts owed by the town:

Due to school districts:

(a) Dog licenses,	\$49 80
(b) School money,	450 00

State and town joint highway accounts:

(a) Unexpended balances in state treasury,	102 58
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(b) Unexpended balances in town treasury,	245 15
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Total liabilities,	\$847 53
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Excess of assets over liabilities (surplus),	2,130 16
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Grand total,	\$2,977 69
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RECEIPTS

Current Revenue:

From local taxes:

Property taxes committed to collector, 1920,	\$7,393 58
Less uncollected, 1920,	433 32

1. Property taxes, current year, actually collected,	\$6,960 26
2. Poll taxes, current year, actually collected @ \$3.,	27 00
3. Poll taxes, current year, actually collected @ \$5.,	175 00

4. Property and poll taxes, previous years, actually collected,	472 53
Total of above collections,	<hr/> \$7,634 79
From state:	
5. For highways:	
(a) For state aid maintenance,	257 41
(b) For state aid construction,	165 48
8. Savings bank tax,	157 50
10. State aid for education,	30 10
12. Bounties,	22 80
From local sources except taxes:	
15. Dog licenses,	49 80
18. Rent of town hall,	2 00
19. Interest received on taxes,	15 34
25. Permits for the registration of motor vehicles,	75 32
26. 300 loads of gravel,	30 00
27. Tiling,	1 00
28. Culvert sold to Town of Richmond,	80 60
Total receipts from all sources,	<hr/> \$8,522 14
Total current revenue receipts,	\$8,522 14
Cash on hand February 1, 1920,	2,900 77
Grand total,	<hr/> \$11,422 91

PAYMENTS

Current maintenance expenses:

General government:

1. Town officers' salaries,	\$240 00
2. Town officers' expenses,	173 18

3. Election and registration expenses,	64 00
5. Expenses town hall and other town buildings,	3 50

Protection of persons and property:

6. Police department, including care of tramps,	10 25
7. Fire department, including forest fires,	35 30
9. Bounties,	22 80

Health:

12. Vital statistics,	2 50
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Highways and bridges:

14. State aid maintenance,	493 01
16. Town maintenance,	1,574 57
18. General expenses of highway department, including watering troughs,	820 57

Libraries:

19. Libraries,	52 00
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Patriotic purposes:

22. Aid to G. A. R. and Memorial Day exercises,	25 00
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Public service enterprises:

27. Cemeteries, including hearse hire,	42 00
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Total current maintenance expenses,	\$3,558 68
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Outlay for new construction and permanent improvements:

36. Highways and bridges—state aid construction,	\$1,610 64
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38. Highways and bridges—town construction,	212 87	
	<hr/>	
Total outlay payments,		\$1,823 51
Payments to other governmental divisions:		
50. Taxes paid to state,	\$1,125 00	
51. Taxes paid to county,	753 93	
53. Payments to school districts,	1,800 00	
	<hr/>	
Total payments to other governmental divisions,		\$3,678 93
		<hr/>
Total payments for all purposes,		\$9,061 12
Cash on hand January 31, 1921,		2,361 79
		<hr/>
Grand total,		\$11,422 91

SCHEDULE OF TOWN PROPERTY

Description	Value
1. Town hall, lands and buildings,	\$2,000 00
Furniture and equipment,	100 00
2. Libraries, furniture and equipment,	600 00
4. Fire department, equipment,	25 00
5. Highway department, land and buildings,	200 00
Equipment,	390 00
9. Hearse house,	150 00
10. Hearse and burial equipment,	350 00
	<hr/>
Total,	\$3,815 00

DETAIL STATEMENT

Payments for the Year Ending January 31, 1921

General government:

Detail 1. Salaries of principal town officers:

Everett E. Scott, selectman,	\$60 00
Wilmer C. Tolman, selectman,	35 00
Fred M. Murdough, selectman,	40 00
Homer F. Priest, town clerk,	25 00
Millard F. Hardy, treasurer,	20 00
William W. Dunn, tax collector,	60 00

 \$240 00

Detail 2. Town officers expenses:

Sentinel Printing Co., printing town reports,	\$60 00
G. H. Aldrich & Sons, town officers' bonds,	16 50
Sentinel Printing Co., dog license book,	2 00
W. H. Spalter, supplies,	17 10
Homer F. Priest, automobile fees,	4 60
Fred M. Murdough, meeting tax commissioners,	4 00
Fred M. Murdough, perambulating town lines,	12 00
Everett E. Scott, meeting tax commissioners,	4 00
Everett E. Scott, perambulating town lines,	12 00
Wilmer C. Tolman, reassessing, one day,	4 00
Wilmer C. Tolman, meeting tax commissioners,	4 00
Wilmer C. Tolman, postage and telephoning,	1 50
Millard Hardy, postage,	1 00
Fred M. Murdough, reassessing 2 days,	8 00
Everett E. Scott, reassessing 2½ days,	10 00
Everett E. Scott, postage and telephoning,	7 00
Spalter's Book store, supplies,	3 48
E. E. Scott, stationery,	1 00
E. E. Scott, paint and brush,	1 00

 \$173 18

Detail 3. Election and registration:

Charles S. Flood, supervisor,	\$4 50
Maurice D. Tolman, supervisor,	6 00
Maurice D. Tolman, ballot clerk,	6 00
A. W. Wilder, ballot clerk,	8 00
A. W. Wilder, supervisor,	16 50
Frank E. Foster, ballot clerk,	8 00
William W. Dunn, moderator,	6 00
Wayland Tolman, ballot clerk,	2 00
Charles S. Flood, ballot clerk,	7 00

 \$64 00

Detail 4. Care of town hall:

Maurice D. Tolman,	\$3 50
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Detail 5. Protection of persons and property:

Clarence E. Guillo, forest fires,	\$35 30
Clarence E. Guillo, police officer,	8 00
Albert W. Cram, constable,	2 25

 \$45 55

Detail 6. Vital statistics:

F. M. Dinsmoor, M. D., recording births and deaths,	\$2 00
H. G. Williams, M. D., recording births and deaths,	50

 \$2 50

Detail 7. State aid maintenance:

Willie L. Guillo,	\$493 01
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Detail 8. Town aid maintenance patrol:

Willie L. Guillo,	\$156 42
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Detail 9. Bounties:

Selectmen,	\$22 80
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Detail 10. Town maintenance of highways:

Edward M. Towne, road agent,	\$1,129 13
Homer F. Priest,	5 26
H. W. Rolf, road agent,	139 95
H. R. Green, stringers,	3 36
Louis Brown, planking lime bridge,	2 85
Burdett Mfg. Co., 2 in. plank,	25 60
Knowlton & Stone Co., drills, 2 hammers and spoon,	21 64
Charles S. Flood, highway money,	1 00
W. H. Harris, bridge plank,	86 44
E. E. Scott, lantern supplies,	50
E. E. Scott, steel for drill,	2 42
	<hr/>
	\$1,418 15

Detail 11. Breaking roads:

Clarence Bridge, snow bill,	\$352 62
Homer F. Priest, snow bill,	162 05
Arthur Hall,	18 00
Leander Patrick,	9 35
William Welch,	29 94
Wilmer C. Tolman,	60 00
Frank Upton,	16 00
Wilmer C. Tolman, snow roller,	5 00
Louis Brown,	37 77
Edward M. Towne, snow bill,	129 84
	<hr/>
	\$820 57

Detail 12. Education:

G. H. Aldrich & Sons, insuring library,	\$4 00
Ada B. Upton, support of library,	25 00
Delia Osgood, librarian,	13 00
Sarah Mansfield, librarian,	10 00
	<hr/>
	\$52 00

Detail 13. Patriotic purposes:

Fred M. Murdough,	\$11 50
Spalter's Book store, flags,	13 50
	<hr/>
	\$25 00

Detail 14. Public service enterprises:

Maurice D. Tolman, mowing cemetery,	\$15 00
Maurice D. Tolman, digging grave,	4 50
Frank Bridge, digging grave,	4 50
A. W. Wilder, digging grave,	5 00
A. W. Wilder, team one day,	7 50
Mrs. Maurice Tolman, washing hearse,	1 00
Lottie Messinger, rebate on casket,	4 50
	<hr/>
	\$42 00

Detail 15. Outlay for new construction:

Wilmer C. Tolman, cement bridge at long pond,	\$212 87
E. E. Scott, state aid construction,	1,610 64
	<hr/>
	\$1,823 51

Detail 16. Taxes paid to state:	\$1,125 00
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Detail 17. Taxes paid to county,	\$753 93
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Detail 18. Payments to schools:

Homer F. Priest, school treasurer,	\$18 00
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This is to certify that I have examined the foregoing account and find it correctly cast and properly vouched.

FRED A. SCOTT,
Auditor.

BUDGET OF THE TOWN OF NELSON

ESTIMATES OF REVENUE AND EXPENDITURES FOR
THE ENSUING YEAR JAN. 31, 1921, TO JAN. 31, 1922
COMPARED WITH
ACTUAL REVENUE AND EXPENDITURES OF THE PRE-
VIOUS YEAR JAN. 31, 1920 TO JAN. 31, 1921

SOURCES OF REVENUE

	Actual revenue previous year 1920	Estimated revenue ensuing year 1921	Increase
From state:			
Savings bank tax,	\$157 50	\$157 50	
For fighting forest fires,	5 20		
For highways,	6 42		
(a) For state aid maintenance,	250 99	250 99	
From local sources except taxes:			
All licenses and permits except dog licenses,	75 32	75 32	
Rent of town hall and other buildings,	2 00	2 00	
Interest received on taxes and deposits,	15 00	15 00	
Bounties,	22 80	22 80	
From poll taxes,	202 00	202 00	

	Actual revenue previous year 1920	Estimated revenue ensuing year 1921	Increase
Revenue applicable only to new construction and improvements:			
From state:			
(a) For state aid highway con- struction,	246 08	300 00	\$53 92
Revenue which must be paid to other govern- mental divisions:			
Dog licenses,	49 80	49 80	
<hr/>			
Total revenues from all sources ex- cept property taxes,	\$1033 11	\$1075 41	
Amount raised by property taxes,	7393 58	7393 58	
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Total revenues,	\$8426 69	\$8468 99	\$53 92

PURPOSES OF EXPENDITURES

	Actual expenditures previous year 1920	Estimated expenditures ensuing year 1921	Increase	Decrease
Current maintenance expenses:				
General government:				
Town officers' salaries,	\$240 00	\$250 00	\$10 00	
Town officers' expenses,	173 18	200 00	26 82	
Election and registration expenses,	64 00	70 00	6 00	
Care and supplies for town hall,	3 50	5 00	1 50	
Protection of persons and property:				
Police department,	10 25	10 25		
Fire department,	35 30			
Bounties,	22 80	22 80		
Health:				
Vital statistics,	2 50			
Highways and bridges:				
State aid maintenance:				
State's contribution,	328 39	300 00		\$28 39
Town's contribution,	242 02	300 00	67 98	
Town maintenance,	2396 42	2000 00		396 42
Education:				
Libraries,	52 00	52 00		
Patriotic purposes:				
Memorial Day and other celebrations,	25 00	25 00		

	Actual expenditures previous year 1920	Estimated expenditures ensuing year 1921	Increase	Decrease
Recreation:				
Parks and playgrounds,		50 00	50 00	
Public service enterprises:				
Cemeteries,	42 00	42 00		
Outlay for new construction and permanent improvements:				
Highways and bridges:				
Town construction,	212 87	212 87		
State aid construction:				
Town's contribution,	1530 04	500 00		1030 04
State's contribution,	671 31	300 00		371 31
Payments to other governmental divisions:				
State taxes,	1125 00	1125 00		
County taxes,	753 93	753 93		
Payments to school dis- tricts,	1800 00	2300 00	500 00	
Total expenditures,	\$10530 51	\$8518 85	\$662 30	\$1826 16

REPORT OF TRUST FUNDS

OF NELSON, N. H.

For Fiscal Year Ending January 31, 1921

Certificate

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

Nelson, N. H., January 31, 1921.

JAMES E. RUFFLE,
WILMER C. TOLMAN,
FRED M. MURDOUGH,
Trustees.

This is to certify that the information contained in this report is complete and correct to the best of my knowledge and belief.

FRED A. SCOTT,
Auditor.

REPORT OF THE
TRUST FUNDS OF THE TOWN OF NELSON, N. H.
ON JANUARY 31, 1921

Date of Creation	Trust Funds	Purpose of Creation	How Invested	Amount of Principal	Rate of Per Cent Interest	Balance of In- come on hand at beginning of year	Income Dur- ing Year	Expended Dur- ing Year	Balance of In- come on hand at end of year.
1902	Melville Cemetery Trust Fund		Cheshire Co. Savings Bank	\$200.00	4	\$23.25	\$9.00	*	\$32.25
1903	Bancroft Cemetery Trust Fund		Cheshire Co. Savings Bank	100.00	4	33.19	5.36		38.55
1906	Whitney Cemetery Trust Fund		Cheshire Co. Savings Bank	50.00	4	6.69	2.26		8.95
1908	Charles Atwood Cemetery Trust Fund		Cheshire Co. Savings Bank	50.00	4	10.23	2.42		12.65
1909	Flora Bryant Cemetery Trust Fund		Cheshire Co. Savings Bank	50.00	4	9.68	2.38		12.06
1910	Russell Kittredge Cemetery Trust Fund		Cheshire Co. Savings Bank	100.00	4	7.73	4.32		12.05

* Henry Melville Esq. of New York and Nelson, has been doing a large amount of work for several years in the way of caring for and beautifying the cemetery at his own expense, making it unnecessary for the trustees to expend any accumulated interest the past year.

REPORT OF ROAD AGENTS

APRIL

Self, 3 days 1½ hours,	\$12 67
Self and team, 2 days,	16 00
Thomas Rowe, 3 days,	12 00
Maurice Tolman, 2½ days,	10 00

\$50 67

Maurice Tolman, 15 days for work in May,	60 00
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\$110 67

MAY

E. M. Towne and team, 17½ days,	\$140 00
E. M. Towne, team 1 day,	4 00
Everett Wilder and team, 8 days,	64 00
A. W. Wilder, 1 day, —	4 00
George Robbins and team, 1½ days,	12 00
Hiram Bassett and team, 2 days,	16 00
Theodore Priest and team, 4 days,	32 00
Henry Hersey, 1 day,	3 00
Maurice Tolman, 2 3-4 days,	11 00
John Priest, 3 days,	12 00
Thomas Rowe, 15 1-4 days,	61 00
Fred Murdough, 2½ hours,	1 10
Everett Scott, 6½ hours,	2 88

\$362 98

Error on Maurice Tolman's bill,	10 00
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\$352 98

JUNE

E. M. Towne and team, 11½ days,	\$92 00
Theodore Priest and team, 7 days,	56 00
Hiram Bassett and team, 2 days 3½ h,	19 12
Leslie Wilber, 2 days,	8 00
Henry Hersey, ½ day,	1 50
George Robbins, ½ day,	2 00
Thomas Rowe, 9 days,	36 00
Maurice Tolman, 1 day,	4 00

\$218 62

Everett Scott, 6 hours,	2 67
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\$221 29

JULY

E. M. Towne and team, 5½ days,	\$44 00
Hiram Bassett and team, ½ day,	4 00
Maurice Tolman, 4 days,	16 00
Maurice Tolman, horse ½ day,	1 00
Thomas Rowe, 1½ days,	6 00
Albert Jackson, ½ day,	1 50
A. W. Wilder, for work in April,	18 70

\$91 20

AUGUST

E. M. Towne and team, 7½ days,	\$60 00
Theodore Priest and team, 2 days,	16 00
Hiram Bassett and team, 1 day 5½ h,	12 89
George Robbins and team, 4 hours,	3 56
George Robbins, 5 hours, self,	2 25
Maurice Tolman, 7½ days,	30 00

Maurice Tolman, horse 1 day,	2 00
Hubert Priest, $\frac{1}{2}$ day,	1 50
Albert Jackson, 1 day,	3 00
H. F. Priest, 3 lbs. spikes,	24

\$131 44

SEPTEMBER

E. M. Towne and team, 6 days,	\$48 00
Theodore Priest and team, 1 day,	8 00
Maurice Tolman, 3 days,	12 00
Thomas Rowe, 4 days,	16 00
George Robbins, 5 hours,	2 25

\$86 25

OCTOBER

E. M. Towne and team, 5 days,	\$40 00
E. M. Towne, self 4 days,	16 00
Maurice Tolman, $3\frac{1}{2}$ days,	14 00
Thomas Rowe, 1 day,	4 00

\$74 00

W. C. Tolman, 982 ft. bridge plank,	44 10
W. C. Tolman, one man and team, 1 hour,	1 20

\$119 30

FEBRUARY, 1921

T. A. Hastings, sawing 800 ft. bridge plank,	\$4 00
James E. Ruffle, 800 ft. logs,	8 00
E. M. Towne and team, $\frac{1}{2}$ day,	4 00

\$16 00

Total amount expended, \$1,129 13

Received from town, \$1,129 13

E. M. TOWNE,
Road Agent.

I hereby certify that I have examined the foregoing account and find it correctly cast and properly vouched.

FRED A. SCOTT,
Auditor.

SNOW BILL

MARCH, 1920

E. M. Towne, self, 3 days 7 hours,	\$11 38
E. M. Towne, team 7 hours,	5 46
Thomas Rowe, 1½ days,	4 50
Leander Patrick, 2 days 2½ hours,	6 97
Clarence Bridge, 2½ days,	7 50
Frank Bridge, 3 days 2½ hours,	9 83
Willie L. Guillow, 2 days,	6 00
Harry Frazier, 2 days,	6 00
Maurice Tolman, 4½ days,	13 50
Percy Flood, 1 day,	3 00
J. Tinker, team and man 1 day,	7 00
Dynamite,	70
Roger M. Tolman, 1 day,	4 00
W. C. Tolman, ½ day,	2 00
W. C. Tolman and team, ½ day,	4 00
A. W. Wilder, breaking roads,	38 00
<hr/> Total amount expended,	\$129 84
Total received from town,	\$129 84

E. M. TOWNE,
Road Agent.

FEBRUARY AND MARCH, 1920

C. F. Bridge and team, 11 days,	\$77 00
E. M. Towne and team, 6 days 8 hours,	48 32
W. L. Guillow and team, 2½ days,	17 50
A. W. Wilder and team, 9 hours,	7 20
F. W. Bridge, 14 days,	42 00
W. L. Guillow, 3 days,	9 00
H. Frazier, 2 days,	6 00
E. M. Towne, 1 day 8 hours,	5 72
G. N. Robbins, 19 hours,	6 46
A. W. Wilder, 6½ days,	19 50
E. W. Wilder, 6 days,	18 00
A. Georgina, 10 1-4 days,	30 75
P. Flood, 4 hours,	1 33
A. W. Cram, 7 hours,	2 33
E. E. Scott, 2 hours,	67
H. E. Wilson, 8 hours,	2 67
C. Guillow, 8 hours,	2 67
H. R. Green, 15 hours,	5 00
M. R. Green, 16 hours,	5 33
W. W. Dunn, 28½ hours,	9 50
F. P. Wilson, 7 hours,	2 34
E. Tarbox, 16 hours,	5 33
C. F. Bridge and team for H. F. Priest, 4 days,	28 00
	<hr/>
	\$352 62

CLARENCE F. BRIDGE,
Road Agent.

This certifies that I have examined the foregoing account and find it correctly cast and properly vouched.

FRED A. SCOTT,
Auditor.

REPORT OF COMMITTEE FOR BUILDING CEMENT BRIDGE AT LONG POND

Wilmer C. Tolman, drawing iron rods from depot, 1/2 day,	\$4 00
Wilmer C. Tolman, freight bill,	89
Knowlton & Stone, bill for cement,	51 25
Wilmer C. Tolman, 1 day drawing cement,	8 00
Wilmer C. Tolman, freight bill,	7 83
Wilmer C. Tolman, team 3 1/2 days @ \$4 per day,	14 00
Wilmer C. Tolman, labor 4 1/2 days @ \$5 per day,	22 50
Wilmer C. Tolman, 12 loads sand @ 10c per load,	1 20
Wilmer C. Tolman, 7 lbs. nails,	70
Frank E. Upton, labor 6 days @ \$5,	30 00
Mr. Skinner, labor 3 days @ \$5,	15 00
Gordon F. Tolman, 5 1/2 days @ \$5,	27 50
Wilmer C. Tolman, 220 ft. Boards, 100 ft. 3x4, 160 ft. bridge plank,	24 00
	<hr/> \$206 87
Bought of E. C. Amy, 4 bags cement,	6 00
	<hr/> \$212 87

WILMER C. TOLMAN,
FRANK E. UPTON,
Committee.

This certifies that I have examined the foregoing report
and find it correctly cast and properly vouched.

FRED A. SCOTT,
Auditor.

STATE AID ROAD CONSTRUCTION

Everett E. Scott, foreman,	\$224 44
A. W. Wilder,	123 33

Frank Gibson,	50 18
Fred Murdough,	48 15
Clarence Bridge, team,	236 70
Malcolm Green,	102 60
Frank Bridge,	111 38
James Wilson, team,	32 40
L. H. Bassett, team,	37 50
Everett Wilder, team,	248 25
Edwin E. Ridley, truck,	3 50
Clarence Bridge,	5 85
Harry Frazier,	85 96
Everett Wilder,	6 98
Albert Cram,	48 00
Henry Wilson,	27 68
Town of Nelson, gravel,	30 00
Wilmer C. Tolman, lumber,	67 50
Sharpening drills, nails, express and kerosene,	9 40
T. A. Hastings, 432 ft. of railing,	21 60
Pearson Bros., dynamite, caps and fuse,	17 28
Pearson Bros., 40 bags of cement,	50 00
Pearson Bros., pipe and plumbing,	9 36
Damage to screen door and window,	1 45
Use of wagon and covering for stones,	85
F. J. Avery, staples and sharpening drills,	5 30
James Ruffle, 17 hemlock posts,	5 00
	<hr/>
	\$1,610 64
Received from town,	\$1,610 64

EVERETT E. SCOTT,
Foreman.

This is to certify that I have examined the foregoing account and find it correctly cast and properly vouched.

FRED A. SCOTT,
Auditor.

STATE AID CONSTRUCTION ACCOUNT

Money available	State	Town	Total
Balance, 1919,	\$566 19	\$944 66	\$1,510 85
Appropriation, 1920,	293 40	489 00	782 40
	<hr/>		
	\$859 59	\$1,433 66	\$2,293 25

EXPENDITURES

Paid E. E. Scott, by town,		\$1,610 64
Paid by state,		671 31
		<hr/>
Total paid,		\$2,281 95
Town labor,	\$1,435 50	
Material,	175 14	
	<hr/>	
		\$1,610 64
State engineer,	\$49 25	
Culverts,	622 06	
	<hr/>	
		\$671 31
		<hr/>
Total expended,		\$2,281 95

1920 JOINT FUND

Town,	\$1,433 66	
State,	859 59	
Culvert sold to Richmond,	80 60	
	<hr/>	
Total,		\$2,373 85
Expended,		2,281 95
		<hr/>
Balance,		\$91 90

Balance in state treasury,	\$22 80
Balance in town treasury,	69 10

STATE AID MAINTENANCE ACCOUNT

Money available	State	Town	Total
Balance, 1919,	\$118 07	\$118 07	\$236 14
Appropriation, 1920,	300 00	300 00	600 00
	\$418 07	\$418 07	\$836 14

EXPENDITURES

Paid Willie L. Guillow, by town,	\$493 01
Labor and superintendence, by state,	87 30
	\$580 31

1920 JOINT FUND

State,	\$418 07
Town,	418 07
	\$836 14
Total expended,	580 31
Balance,	\$255 83
Balance in state treasury,	\$79 78
Balance in town treasury,	\$176 05

TOWN MAINTENANCE PATROL

Money available	State	Town	Total
	\$6 42	\$150 00	\$156 42
State to town,	6 42	6 42	
		\$156 42	
Willie L. Guillow, paid by town,			\$156 42

REPORT OF LIBRARY TRUSTEES

Twenty-two volumes have been purchased for the library the past year. Sixteen books have been given, eight of these were given by John Redington. We wish to thank the donors. Five hundred and thirty-seven books have been issued from the Nelson library and four hundred and ten from the Munsonville branch.

FINANCIAL REPORT

Repair fund on hand Feb. 1, 1921,	\$6 75
Library fund on hand Feb. 1, 1920,	11 78
Received from town treasury,	25 00
Received from Mrs. Osgood, fines,	36
Received from Mrs. Mansfield, fines,	1 00
	<hr/> \$38 14
Paid G. H. Tilden & Co., for books,	26 48
	<hr/>
Cash on hand Feb. 1, 1921,	\$11 66

Respectfully submitted,

ADA B. UPTON,
ALICE SCOTT,
CORA J. TOLMAN,
Library Trustees.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Nelson:

I submit my second annual report as superintendent of schools. I wish first to speak of your local school conditions and then to call attention to some of the features of the organization that has been developed to carry out the provisions of the law of 1919.

The scarcity of teachers throughout the year 1919-1920 was serious throughout the country and many schools, especially rural schools, were closed some part of the year. Increases in salaries, and less demand for women employees in other occupations, have improved the situation to some extent but it is not by any means restored to normal. In the midst of the teacher shortage you have been more fortunate than many towns in being able to retain the same teachers throughout and have your schools running on full time. In consequence your schools have been successful and progress has been good, and we anticipate that this year will show even better results than last year because of the continuous service of good teachers.

The improvements that were planned in your schoolhouses were partly completed, those at Munsonville being carried out except for the rearranging of the seats, while at Nelson the old outhouse was repaired instead of replaced with the new one that was planned. The money that was appropriated at the March meeting was not enough to cover the construction of a new one. This ought to be done the coming summer, however, and some change in the lighting will perhaps be required to meet the minimum requirements. It is doubtless possible to fix up the old outhouse so that it will meet the present require-

ments which aim merely at safety and decency, but it does not seem wise to expend much money that way when the only really satisfactory way to provide suitable toilets there will be to build some such structure as was planned last year. It is the intention of the State Board, after school buildings throughout the state have been brought up to a condition that meets the minimum requirements, to advise that each town begin on a plan of progressive schoolhouse improvement, and such a plan should be worked out and begun on next year in Nelson. Such a plan should include as ultimate aims new maps and other equipment and suitable room and equipment for some work in agriculture, carpentry, cooking and sewing. The extra space in the Munsonville school could be adapted to these purposes very readily, but at Nelson some different plan would have to be adopted.

For an extended discussion of the working of the new school law I must refer you to the biennial report of the State Board of Education, but for the benefit of many to whom that report is not available I will summarize some of the more important features. The State Board has authority under the law to "make such rules and regulations as may seem desirable to secure the efficient administration of the public schools," and the law further provides that "it shall be the duty of the school boards and employees of school districts to comply with the rules and regulations of the state board." Accordingly such rules and regulations have been prescribed and the most important among them are in substance as follows:

1. The School Board shall elect the teachers upon the recommendation of the superintendent and fix their salaries; employ janitors and other necessary employees; authorize purchases; provide approved schoolhouses and proper transportation; prepare a budget of expenditures and, in state-aided districts, keep accounts in a prescribed manner; hold meetings as often as once in two months, require the superintendent to be present, and keep records of transactions; perform all other duties not specifically committed to the superintendent; and

upon recommendation of the superintendent determine the subjects of instruction.

2. The Superintendent shall be nominated by the joint board of the union and employed by the state board and he shall give his entire time to the performance of his duties; he shall enforce the rules and regulations of the school board and of the state board and the laws relating to school attendance and employment of children, reporting violation of these and other laws affecting the welfare of children to the proper officers; he shall direct and supervise the work of the teachers and **janitors and have the necessary authority** to make such direction effective; nominate all teachers; select and purchase textbooks and supplies in accordance with the rules of the school board and of the state board; keep records and make reports of his doings; remove any teacher or other employee found to be immoral or incompetent, subject to the law provided for such cases; provide for temporary vacancies, and secure fuel and other supplies immediately needed if the school board fails to do so; admit pupils to school in accordance with the laws of the state and the rules of the state board, assign them to classes and grades, and promote them in accordance with their attainments.

3. The Programs of Studies prepared by the State Board are accepted and approved, and a standard school shall be equipped with books, supplies and apparatus sufficient to perform the work outlined in them. Regulations have been set for the required subjects and minimum standards in the first three grades, and are in preparation for the next three grades.

4. Health and Physical Welfare. Every district shall employ a school physician who shall make at least one annual examination of the pupils, report defects found to the parents, and with the teachers and the superintendent labor to secure remedial treatment. The superintendent shall see that physical exercise and drill have a place in the school program, and he shall examine school buildings and surroundings, recommend to the school board such changes as are needed, and if

unable to make such recommendations effective he shall report to the Commissioner of Education and to the State Board of health.

5. Shortened School Year. The law prescribes that all schools shall be maintained for at least thirty-six weeks in each year, but it also provides that special permission may be given by the State Board upon application of the School Board of the district to reduce the number of weeks. Unless such permission is given, "it is then the duty of the Commissioner, if any school board should fail in its duty, to direct the superintendent in charge to continue the schools. The expenditures may be paid from the funds of the State Board of Education and reimbursement for monies so advanced must be provided for by the district at a special meeting or at its next annual meeting." (This regulation was adopted July 20, 1920.)

The distribution of the Equalization Fund is made by the State Board, on the basis of carefully prepared budgets of proposed expenditures submitted by the School Boards and Superintendents, and in accordance with certain established principles in order to secure a fair and impartial apportionment. In general, the expenditures proposed are considered on the basis of the average requirements of the state and of the expenditures which each district had made in previous years. The amounts allowed by the State Board under each item of the budget in your district is shown in the financial statements following this report. State aid is not given for the "overhead" expenses of the district, but only for "maintenance" of the required schools, including expenses of instruction, expenses of operating the school plant, minor repairs and expenses, medical inspection, transportation, and elementary tuition.

In closing I wish to make an appeal to the people of Nelson, on behalf of the children in your schools. They are the future citizens of your town and it is in your hands that the responsibility is placed for making of them good citizens, well educated and trained, or poor ones. They are worthy of the

best that liberality, interest and cooperation on the part of all the people, as well as the School Board and Superintendent, can provide for them.

Respectfully,

VERNON S. AMES,

Superintendent of Schools.

Marlboro, N. H., January 31, 1921.

SCHOOL REPORT

FINANCES

STATEMENT OF RECEIPTS OF THE SCHOOL DISTRICT OF NELSON

September 1, 1919, To August 31, 1920

From the Selectmen, raised by taxation:

For the support of elementary schools,	\$1,142 00
For minor repairs,	50 00
For high school tuition,	300 00
For salaries of district officers,	48 00
For per capita tax,	60 00

Total from taxation,	\$1,600 00
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From sources other than taxation:

Dog licenses,	\$42 40
Advanced from 1920-1921 account,	150 00

Total from other sources,	\$192 40
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Total receipts from all sources,	\$1,792 40
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Cash on hand September 1, 1919,	75 72
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Grand total,	\$1,868 12
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EXPENDITURES OF THE SCHOOL DISTRICT OF NELSON

September 1, 1919, To August 31, 1920

Administration:

Salaries of district officers,	\$36 00
Superintendent's excess salary,	15 00
Other expenses of administration,	5 59

Instruction:

Teachers' salaries,	1,080 00
Text books,	31 72
Scholars' supplies,	76 30
Flags and appurtenances,	16 50
Other expenses of instruction,	35 45

Operation and Maintenance of School Plant:

Janitor service,	33 40
Fuel,	108 13
Minor repairs and expenses,	9 85

Auxiliary Agencies and Special Activities:

Medical inspection,	18 00
High school tuition,	170 00

Outlay for Construction and New Equipment:

Alteration of old buildings,	124 64
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Debt, Interest and Other Charges:

Tax for state-wide supervision,	90 00
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Total payments for all purposes,	\$1,850 58
Total cash on hand August 31, 1920,	17 54

Grand total,	\$1,868 12
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ESTIMATED RECEIPTS, SCHOOL DISTRICT OF NELSON

September 1, 1920, To August 31, 1921

From the State:

High School tuition rebate,	\$17 00
Equalization fund (state aid),	68 72

\$85 72

From the Selectmen, raised by Taxation:

(As apportioned by School Board)

For support of elementary schools, (\$5 tax),	\$1,606 78
For high school tuition,	200 00
For salaries of district officers,	48 00
For repairs and alterations,	335 22
For per capita tax,	60 00

Total from taxation, \$2,250 00

From Sources Other than Taxation:

Dog licenses, \$49 80

Total estimated receipts, \$2,385 52

Cash on hand September 1, 1920, 17 54

Grand total, \$2,403 06

BUDGET OF EXPENDITURES, SCHOOL DISTRICT OF NELSON

September 1, 1920, To August 31, 1921

Administration:

Salaries of district officers,	Estimated by School Board \$48 00	Approved by State Board	Actually Expended to Jan. 31, 1921 \$40 00
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Superintendent's excess salary,	27 78		27 78
Other expenses of administration,	10 00		4 16
Instruction:			
Teachers' salaries,	1,332 00	\$1,332 00	666 00
Text books,	60 00	37 50	38 46
Scholars' supplies,	60 00	50 00	39 54
Flags and appurtenances,	5 00	5 00	9 32
Other expenses of instruction,	10 00	10 00	
Operation and Maintenance of School Plant:			
Janitor service,	36 00	36 00	22 00
Fuel,	125 50	120 00	95 14
Janitors' supplies,	20 00	10 00	19 62
Minor repairs and expenses,	85 00	50 00	45 35
Auxiliary Agencies and Special Activities:			
Medical inspection,	25 00	25 00	18 50
High school tuition,	45 00		60 00
Outlay for Construction and New Equipment:			
Alteration of old buildings,	205 00		242 60
Debt, Interest and Other Charges:			
Tax for state-wide supervision,	64 00		68 00
Advanced to last years account,	150 00		
<hr/>			
Total estimated expenditures,	\$2,308 28		
Total expenditures to January 31, 1921,			\$1,396 47

SCHOOL REPORT

FEBRUARY, 1920-FEBRUARY, 1921

ROLL OF PERFECT ATTENDANCE

District No. 1—Spring term: Eliot Priest. Fall term:
Frances Upton, Richard Upton, Dorothy Priest.

District No. 2—Spring term: Winona L. Scott. Fall term:
Edward F. Murdough, Winona L. Scott.

FINANCES

RECEIPTS

Received from town,	\$1,800 00
State rebate high school tuition,	17 00
Balance February, 1920,	735 52
	<hr/>
Total,	\$2,552 52

EXPENDITURES

Salary of school board,	\$30 00
Salary of treasurer,	10 00
Salary of teachers,	1,206 00
Text-books,	71 16
Supplies,	105 93
Janitor services,	41 30
Janitor supplies,	19 62
Fuel,	160 64
Medical inspection, 1919-20,	36 50
Flags and appurtenances,	25 32

Alterations on school houses,	332 12
High school and academy,	120 00
Expenses of administration,	10 06
Superintendent's excess salary,	27 78
State tax on 34 pupils,	68 00
	<hr/>
	\$2,264 43
Balance on hand Feb., 1921,	\$288 09

ESTIMATE AND RECOMMENDATION OF SCHOOL BOARD

In compliance with Section 21, Chapter 106, of the laws of 1919, the School Board makes the following statement of the sums of money needed for the fiscal year 1921-1922:

For the support of elementary schools, the amount of a tax of \$5 on each \$1,000 of valuation, estimated at \$1,600 00

And in addition:

For high school tuition,	\$275 00
For salaries of district officers,	48 00
For superintendent's excess salary,	35 00
For other expenses of administration,	10 00
For repairs and alterations,	350 00
For per capita tax,	60 00

Total amount needed in addition to the \$5 tax above, \$778 00

Grand total, \$2,378 00

SARAH F. TOLMAN,
CORA J. TOLMAN,
ALICE SCOTT,
School Board.

SCHOOL TREASURER'S REPORT

Paid by order of the school board:

SALARIES

Christine L. Gillis,	\$60 00
Mabel E. May,	30 00
Christine L. Gillis,	60 00
Mabel E. May,	60 00
Christine L. Gillis,	60 00
Christine L. Gillis,	60 00
Mabel E. May,	60 00
Christine L. Gillis,	60 00
Mabel E. May,	90 00
Christine L. Gillis,	72 00
Mabel E. May,	61 20
Mabel E. May,	61 20
Christine L. Gillis,	72 00
Christine L. Gillis,	72 00
Mabel E. May,	61 20
Christine L. Gillis,	72 00
Mabel E. May,	61 20
Christine L. Gillis,	72 00
Mabel E. May,	61 20

\$1,206 00

TUITION

Keene high school:	
Doris and Francis Tolman, Katherine Upton,	\$45 00
Kimball Union academy:	
James N. Priest,	15 00
Keene high school:	
Doris and Francis Tolman, Katherine Upton,	45 00
Katherine Upton,	15 00
<hr/>	
	\$120 00
H. G. Williams, medical examination, No.'s 1 and 2,	
	\$18 00
John W. Plummer, state tax, 34 pupils,	68 00
H. G. Williams, medical examination, No.'s 1 and 2,	
	18 50
Bernard F. Bemis, superintendent's excess salary,	27 78
<hr/>	
	\$132 28

SUPPLIES

Nims & Simpson, damper,	\$0 35
John C. Winslow Co., three textbooks,	2 07
Longman, Green & Co., two grammars,	88
Popular Mechanics Co., subscription,	1 50
Milton Bradley Co., composition books and paper,	22 09
Arlo Publishing Co., four readers,	1 80
Kenny Bros. & Watkins, blackboard erasers, etc.,	2 89
McMillan Co., two geographies,	1 40
Houghton, Mifflin Co., books,	8 16
Edward E. Babb & Co., supplies,	18 92

Edward E. Babb & Co., books,	8 89
Benj. H. Sanborn, books,	3 92
Cora J. Tolman, envelopes and telephone,	1 18
J. L. Hannett, supplies,	22 14
American Book Co., books,	1 59
Ginn & Co., text books,	2 49
W. H. Spalter,	2 52
H. R. Green,	11 63
Masury, Young & Co., disinfectant,	3 18
Benj. H. Sanborn & Co., 4 Edson long readers,	1 04
Scott, Foresman & Co., 12 readers,	4 59
American Book Co., 5 health books,	2 79
J. L. Hannet & Co., thermometer,	76
Houghton, Mifflin Co., books,	3 38
Edward E. Babb, supplies,	2 78
Mrs. Homer F. Priest, postage and en- velopes,	1 10
The Cable Co., book,	1 00
Kenny Bros. & Watkins,	2 82
A. S. Barnes & Co., art books,	1 02
Edward E. Babb & Co., supplies,	30 38
J. L. Harnet Co., supplies,	29 24
Scott, Foresman & Co.,	3 92
Alice A. Scott, postage,	21

\$203 53

FUEL

A. W. Wilder, sawing wood, No. 2,	\$7 50
Willie L. Guillow, 6 cords wood, No. 2,	42 00
T. A. Hastings, 1 cord slabs, No. 2,	6 00
Henry Wilson, splitting wood, No. 2,	1 00
A. W. Wilder, sawing wood, No. 2,	1 50
W. O. Upton, sawing wood, No. 1,	7 50
Cora J. Tolman, putting in wood, No. 1,	3 00

Peter Keough, 5½ cords wood, No. 1,	55 00
Emery Tarbox, 6 cords wood on stump,	12 00
Alice Scott, supplies, repairs and fuel,	26 46

\$161 96

Vernon S. Ames, administration September to March,	\$3 66
Vernon S. Ames, supplies,	1 06
Vernon S. Ames, administration March to July,	2 85

\$7 57

FLAGS AND APPURTANCES

H. A. Wales Co., flag, No. 2,	\$6 50
Albert W. Cramm, labor, flag pole, No. 2,	7 50
Homer F. Priest, flag rope, No. 1,	2 00
Horace O. Upton,	42

\$16 42

REPAIRS AND ALTERATIONS

C. M. White, Upson board and frt,	\$44 17
Homer F. Priest, labor, material and supplies,	258 50
Weston McRoy, vault, boxes and del.,	31 70
Walter Barret, setting glass and etc.,	1 00

\$335 37

JANITOR SERVICE

Minnie Ryerson, No. 2,	\$3 00
Hubert Priest, No. 1,	6 00
Minnie Ryerson, No. 2,	2 30
Hubert Priest, No. 1,	8 00
Maurice L. Guillow, No. 2,	5 50

Clinton Frazier, No. 2,	7 50
Hubert Priest, No. 1,	9 00

\$41 30

SALARY SCHOOL OFFICERS

Alice A. Scott,	\$10 00
Cora J. Tolman,	15 00
Homer F. Priest, treasurer,	10 00
Sarah F. Tolman,	5 00

\$40 00

Total, \$2,264 43

Balance February 1920,	\$735 52
Received from selectmen,	1,800 00
From state rebate High School tuition,	17 00

\$2,552 52

Paid out, 2,264 43

Balance in treasury February 1921, \$288 09

This is to certify that I have examined the accounts of Homer F. Priest, Treasurer of the Nelson School District, and find them correctly cast and properly vouched.

M. F. HARDY,
Auditor.

VITAL STATISTICS

To the Selectmen:

In compliance with an act of the legislature, passed June session, 1887, amended by the legislature of 1889, requiring "clerks of towns and cities to furnish a transcript of the record of births, marriages and deaths to the municipal officers for publication in the Annual Report," I hereby submit the following:

BIRTHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DECEMBER 31, 1920.

Date of Birth.	Name of Child (if any).	Sex and Condition.	Name of Father.	Maiden Name of Mother.	Occupation of Father.	Birthplace of Father.	Birthplace of Mother.	Age of Father.	Age of Mother.
May 3 Bern'd F. May 21 Frank Eugene, Jr.	M M	S L	Bern'd F. Richardson Frank E. Upton	Mabelle A. Gibson Frances H. Rogers	Woodworker. Farmer	Athol, Mass. Harrisville, N. H.	Leominster Mass St. Paul, Minn.	20 40	19 31

MARRIAGES REGISTERED IN THE TOWN OF NELSON, N. H. FOR THE YEAR ENDING DECEMBER 31, 1920.

Date of Mar- riage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage.	Age in years.	Occupation of Groom and Bride.	Place of Birth of each.	Names of Parents.	Birthplace of Parents.	* Condition.	Name, Residence and Official Sta- tion of person by whom mar- ried.
Feb. 22	Peterboro	Paul F. Crowell Gladys E. Keough	Peterboro Nelson	21 19	F'g't Handler Stoddard	Peterboro	Geo. F. Crowell Emeline E Brown Peter Keough Lulu V. Trask	Dorch's't'r Mass E Boston Mass St Johns, N. F. Lyndboro Conn		Wilton E. Cross Peterboro N. H. Clergyman

*What marriage—1st, 2nd, etc.

DEATHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DECEMBER 31, 1920.

Date of Death.	Name and Surname of the Deceased.	Age.		Place of Birth.	Sex and Cond'n		Place of Birth.		Name of Father.	Maiden Name of Mother.
		Years.	Months.	Days.	Male or Female.	S, M, W.	Father.	Mother.		
Feb. 9	Welig't'n H. Stoddard	70	4	30	M	W	Nelson, N. H.	Nelson, N. H.	Prentiss Stoddard	Mary Atwood
Mar. 29	Ann R. Messenger	78	4	8	F	W	Stoddard, N. H.	Milford, N. H.	Ferdinand O. Cutter	Caroline Buxton
Apr. 13	Katie A. Page	42			F	S	Stoddard, N. H.	Stoddard, N. H.	Willard A. Page	Abilene Conant
May 3	Bern'd F. Richardson				M	S	Athol, Mass.	Leominster Mass	Bern'd F. Richardson	Mabelle A. Gibson
Aug. 11	Olivia Rodham	75			F	S	England	Fallston, Md.	William Rodham	Rachel Preston

The bodies of Harvey M. Holt, Fred A. Sweeney, Alma A. Tarbox, Milan L. Parker, were brought to Nelson for interment in Munsonville Cemetery.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct, according to the best of my knowledge and belief.

HOMER F. PRIEST,
Town Clerk.

(TOWN WARRANT)**THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the Town of Nelson in the County of Cheshire in said State, qualified to vote in town affairs:

You are hereby notified to meet at the town hall in said Nelson on Tuesday, the 8th day of March next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary town officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriation of the same.
3. To see what sums of money the town will raise for building and repairing highways and bridges or take any action relating thereto.
4. To see if the town will vote to raise or appropriate money to replace one of the wooden bridges with a cement bridge or take any action relating thereto.
5. To see if the town will vote to accept state aid for road construction.
6. To see if the town will vote to accept state aid for state road maintenance.
7. To see if the town will vote to continue the present highway system, or take any action relating thereto.
8. To see if the town will vote to repair the east abutment of the iron bridge near Willie L. Guillow's or pass any vote in relation thereto.

9. To see what sums of money the town will raise for the support of the library.

10. To see what sums of money the town will raise for Memorial day.

11. To see if the town will vote to raise money for Old Home day.

12. To see if the town will vote to raise and appropriate money for repairing the buildings in Melville Grove, or pass any vote in relation thereto.

13. To see what sum of money the town will raise for care of cemetery.

14. To bring in your ballots upon each of the questions submitted by the convention to revise the constitution relative to the amendments proposed by said convention at a session held on January 28, 1921.

15. To see if the town will vote to accept the provisions of Chapter 117, Laws of 1917, on a section of the Cheshire road so-called, and appropriate, or set aside from the amount raised for highway work the sum of \$125.00 for this purpose.

16. To transact any other business that may legally come before said meeting.

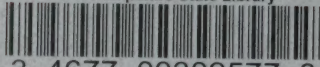
Given under our hands and seal this fourteenth day of February, in the year of our Lord nineteen hundred and twenty-one.

EVERETT E. SCOTT,
FRED M. MURDOUGH,
Selectmen of Nelson.

A true copy of Warrant—Attest:

EVERETT E. SCOTT,
FRED M. MURDOUGH,
Selectmen of Nelson.

New Hampshire State Library



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